IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No. 5 of 1996

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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POPATLAL P MEHTA - Applicant(s)
Versus
COMMISSIONER OF WEALTH TAX - Respondent(s)

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Appearance :
MR AM MEHTA for Applicant(s) : 1,
MR MANISH R BHATT for Respondent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE R.S.GARG
and
HONOURABLE MR.JUSTICE M.R. SHAH

Date : 25/07/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

Mr. A.M. Mehta, learned counsel for the assessee informs the Court that he had tried to contact the assessee and also enquired from other sources but unfortunately nobody had contacted. He submits that he has no instructions in the matter. In view of the said submission and as there is no representation on the side of the applicant assessee, we refuse to answer the Reference. The matter be sent back to the Tribunal. It is accordingly dispossed of.

[R. S. Garg, J.]

[M.R. Shah, J.]

rmr.